

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF OREGON**

**UNITED STATES OF AMERICA,**

Plaintiff,

v.

**MORSE E. STEWART, *et al.*,**

Defendants.

Case No. 3:20-cv-1031-SB

**ORDER**

**Michael H. Simon, District Judge.**

United States Magistrate Judge Stacie F. Beckerman issued Findings and Recommendation in this case on May 3, 2021. Judge Beckerman recommended that this Court grant Plaintiff's motion for default judgment and motion to appointment a receiver. No party has filed objections.

Under the Federal Magistrates Act ("Act"), the court may "accept, reject, or modify, in whole or in part, the findings or recommendations made by the magistrate." 28 U.S.C. § 636(b)(1). If a party files objections to a magistrate judge's findings and recommendations, "the court shall make a de novo determination of those portions of the report or specified proposed findings or recommendations to which objection is made." *Id.*; Fed. R. Civ. P. 72(b)(3).

If no party objects, the Act does not prescribe any standard of review. *See Thomas v. Arn*, 474 U.S. 140, 152 (1985) (“There is no indication that Congress, in enacting [the Act], intended to require a district judge to review a magistrate’s report to which no objections are filed.”); *United States v. Reyna-Tapia*, 328 F.3d 1114, 1121 (9th Cir. 2003) (en banc) (holding that the court must review *de novo* magistrate judge’s findings and recommendations if objection is made, “but not otherwise”).

Although review is not required in the absence of objections, the Act “does not preclude further review by the district judge[] *sua sponte* . . . under a *de novo* or any other standard.” *Thomas*, 474 U.S. at 154. Indeed, the Advisory Committee Notes to Fed. R. Civ. P. 72(b) recommend that “[w]hen no timely objection is filed,” the court review the magistrate judge’s findings and recommendations for “clear error on the face of the record.”

No party having made objections, this Court follows the recommendation of the Advisory Committee and reviews Judge Beckerman’s Findings and Recommendation for clear error on the face of the record. No such error is apparent. Accordingly, the Court ADOPTS Judge Beckerman’s Findings and Recommendation, ECF 39. The Court GRANTS Plaintiff’s Motion for Default Judgment, ECF 30, and Plaintiff’s Unopposed Motion to Appoint Receiver for Property, ECF 34. A separate Order appointing the receiver is filed contemporaneously herein.

The Court hereby ORDERS:

1. The United States’ Motion for Default Judgment Against Defendants: (1) Morse E. Stewart, individually, as Co-Trustee of Castle Keep Trust, and Co-Trustee of AJM Management; (2) Jeanine C. Stewart, individually, as Co-Trustee of Castle Keep Trust, and Co-Trustee of AJM Management; (3) U.S. Bank National Association; (4) God’s Will Be Done; and (5) Columbia Collection Service, Inc. is GRANTED;

2. Judgment is hereby entered for the United States and against Morse E. Stewart in the amount of \$3,007,713.24, for unpaid federal income tax liabilities for the taxable years 1998 through 2006, as of March 31, 2021, plus further accrued penalties and interest accruing after that date, pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c), until paid;
3. The United States has valid federal tax liens against all property and rights to property of Morse E. Stewart, including, but not limited to, his interest in the Subject Property;
4. The federal tax liens against Morse E. Stewart encumbering the Subject Property are foreclosed;
5. Morse E. Stewart, as Co-Trustee of Castle Keep Trust, and Co-Trustee of AJM Management, Jeanine C. Stewart, individually, as Co-Trustee of Castle Keep Trust, and Co-Trustee of AJM Management; U.S. Bank National Association; God's Will Be Done; and Columbia Collection Service, Inc., have no interest in the Subject Property; and
6. The United States may submit an Order of Foreclosure and Judicial Sale of the Subject Property, consistent with the Stipulations between the United States and Clackamas County, and the United States and Bank of New York Mellon (Dkt. Nos. 9, 11, 16-17).

**IT IS SO ORDERED.**

DATED this 18th day of May, 2021.

/s/ Michael H. Simon  
Michael H. Simon  
United States District Judge